

the United States described in this section, the district director may, in his discretion, release the right of redemption with respect to the property. The application for the release shall be submitted in writing to a district director and shall contain such information as the district director may require. If the district director determines that the right of redemption of the United States is without value, no amount shall be required to be paid with respect to the release of the right of redemption.

[T.D. 6944, 33 FR 737, Jan. 20, 1968]

**PART 401—TEMPORARY PROCEDURES AND ADMINISTRATION REGULATIONS UNDER THE TAX EQUITY AND FISCAL RESPONSIBILITY ACT OF 1982 (PUB. L. 97-248)**

**§ 401.6325-1 Release of liens.**

(a) *In general.* The district director shall issue a certificate of release for a filed notice of Federal tax lien not later than 30 days after the date on which the district director finds that the entire tax liability listed in such notice of Federal tax lien has been fully satisfied (as defined in paragraph (c) of this section) or has become legally unenforceable.

(b) *Certificate of release for a lien which has become legally unenforceable.* The district director shall have the authority to file a notice of Federal tax lien which also contains a certificate of release pertaining to those liens which become legally unenforceable. Such release will become effective as a release as of a date prescribed in the document containing the notice of Federal tax lien and certificate of release.

(c) *Satisfaction of tax liability.* For purposes of paragraph (a) of this section, satisfaction of the tax liability occurs when—

(1) The district director determines that the entire tax liability listed in a notice of Federal tax lien has been fully satisfied. Such determination will be made as soon as practicable after tender of payment; or

(2) The taxpayer provides the district director with proof of full payment (as defined in paragraph (d) of this section)

with respect to the entire tax liability listed in a notice of Federal tax lien together with the information and documents set forth in paragraph (f) of this section. See paragraph (e) of this section if more than one tax liability is listed in a notice of Federal tax lien.

(d) *Proof of full payment.* As used in paragraph (c)(2) of this section, the term “proof of full payment” means—

(1) An internal revenue cashier’s receipt reflecting full payment of the tax liability in question;

(2) A canceled check in an amount sufficient to satisfy the tax liability for which the release is being sought; or

(3) Any other manner of proof acceptable to the district director.

(e) *Notice of a Federal tax lien which lists multiple liabilities.* When a notice of Federal tax liens lists multiple tax liabilities, the district director shall issue a certificate of release when all of the tax liabilities listed in the notice of Federal tax lien have been fully satisfied or have become legally unenforceable. In addition, if the taxpayer requests that a certificate of release be issued with respect to one or more tax liabilities listed in the notice of Federal tax lien and such liability has been fully satisfied or has become legally unenforceable, the district director shall issue a certificate of release. For example, if a notice of Federal tax lien lists two separate liabilities and one of the liabilities is satisfied, the taxpayer may request the issuance of a certificate of release with respect to the satisfied tax liability and the district director shall issue a release. See paragraph (c) of this section in determining when a tax lien has been fully satisfied. A request made by the taxpayer shall be made to the district director in accordance with the procedures in paragraph (f) of this section.

(f) *Taxpayer requests.* A request for a certificate of release with respect to a notice of Federal tax lien shall be submitted in writing to the district director (marked for the attention of the Chief, Special Procedures Function) of the district in which the notice of Federal tax lien was filed. The request shall contain the following—

(1) Name and address of the taxpayer;

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(2) A copy of the notice of Federal tax lien affecting the property; and

(3) The grounds upon which the issuance of a release is sought.

(g) *Effective date.* The provisions of this section are effective with respect to a notice of Federal tax lien (1) which is filed after December 31, 1982, (2) which is satisfied after December 31, 1982, or (3) with respect to which the taxpayer after December 31, 1982, requests that district director to issue a certificate of release on the grounds that the liability was satisfied or legally unenforceable.

(Secs. 6325(a) and 7805 of the Internal Revenue Code of 1954 (68A Stat. 781, 917; 26 U.S.C. 6325(a), 7805))

[T.D. 7886, 48 FR 17069, Apr. 21, 1983; 48 FR 19878, May 3, 1983]

## **PART 402 [RESERVED]**

## **PART 403—DISPOSITION OF SEIZED PERSONAL PROPERTY**

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AUTHORITY: Sec. 7805, 68A Stat. 917; 26 U.S.C. 7805, unless otherwise noted.

SOURCE: T.D. 7433, 41 FR 39312, Sept. 15, 1976, unless otherwise noted.

### **Subpart A—Scope of Regulations**

#### **§ 403.1 Personal property seized by the Internal Revenue Service.**

Regulations in this part relate to personal property seized by officers of the Internal Revenue Service as subject to forfeiture as being involved, used, or intended to be used, as the case may be in any violation of the internal revenue laws other than chapters 51 (distilled spirits), 52 (tobacco) and 53 (firearms), of the Internal Revenue Code of 1954 (I.R.C.).

(Sec. 7325, 68A Stat. 870, as amended (26 U.S.C. 7325, (1), (4)); sec. 7326, 72 Stat. 1429, as amended (26 U.S.C. 7326 (a)))

[T.D. 7433, 41 FR 39312, Sept. 15, 1976, as amended by T.D. 7525, 42 FR 64344, Dec. 23, 1977]

#### **§ 403.2 Personal property seized by the Bureau of Alcohol, Tobacco and Firearms.**

Regulations in 27 CFR part 72 relate to personal property seized by officers of the Bureau of Alcohol, Tobacco and Firearms, as subject to forfeiture as being involved, used, or intended to be used, as the case may be, in any violation of chapters 51 (distilled spirits), 52